

# The Gazette of India



EXTRAORDINARY

PART II—Section 3—Sub-section (1)  
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MINISTRY OF FINANCE  
(Department of Revenue)

NOTIFICATION

INCOME-TAX

New Delhi, the 22nd March 1958

G.S.R. 195.—In exercise of the powers conferred by clause (via) of subsection (3) of section 4 of the Indian Income-tax Act, 1922 (11 of 1922), the Central Government hereby directs that with effect from the 1st April, 1958, the notification of the Government of India in the Ministry of Finance (late Revenue Division) No. S.R.O. 3536, dated the 21st November, 1953, shall be rescinded.

*Explanatory Note*

(This note is not part of the Notification, but is intended to be merely clarificatory).

The object of the above notification is to allow the exemption available under section 4(3)(via) of the Income-tax Act without any special conditions being prescribed by Government. It is, however, to be noted that the free or concessional passages which can qualify for exemption under the statutory provision are only those given by the employer for the employee, his wife and children in connection with his proceeding on home leave outside India.

[No. 27.]

N. H. NAQVI, Dy. Secy.

